



Pennsylvania Department of the

AUDITOR GENERAL

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News for Immediate Release

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Auditor General DePasquale Releases Audits for Volunteer Firefighters' Relief Associations in 13 Counties

HARRISBURG – Auditor General Eugene DePasquale today announced the release of audit reports for volunteer firefighters' relief associations in Allegheny, Beaver, Bucks, Columbia, Cumberland, Erie, Lancaster, Lehigh, Luzerne, Mifflin, Perry, Schuylkill and Snyder counties.

“Volunteer firefighter relief associations help our communities receive essential life-saving equipment, critical training and insurance for thousands of volunteer firefighters and emergency service providers,” DePasquale said.

The Department of the Auditor General audits volunteer firefighters' relief associations, which receive state aid from a 2 percent state tax on fire insurance premiums purchased by Pennsylvania residents from out-of-state casualty insurance companies.

In 2018, 2,518 municipalities received \$55.1 million in state aid for distribution to local volunteer firefighters' relief associations to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

The full audit reports for VFRA's with findings are available online using the links provided below; others are available online at: www.PaAuditor.gov/audit-reports.

Allegheny County

[Aspinwall VFRA](#) – No findings

[Chalfant VFRA](#) – No findings

[Churchill VFRA](#) – No findings

[Duquesne VFRA](#) – No findings

[Fawn Township Fire Co. No. 2 VFRA](#) – No findings

[Homestead VFRA](#) – No findings

[Kennedy Township Independent VFRA](#) – No findings

Beaver County

[East Rochester VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: failure to comply with the terms of loan agreement and failure to maintain bond coverage.

The VFRA loaned the East Rochester Volunteer Fire Department \$10,000 in May 2016, but the fire company has only made one payment of \$800 toward the loan.

The VFRA's bond coverage expired Sept. 11, 2018. The VFRA had \$8,772 in cash assets as of Dec. 31, 2018.

Bucks County

[Bristol VFRA](#) – No findings

Cumberland County

[Hampden Township Fire Co. No. 1 VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: undocumented expenditure and noncompliance with prior audit recommendation for failure to maintain a complete and accurate equipment roster.

The VFRA was unable to provide adequate documentation for a \$2,599 expense to a financial institution.

Columbia County

[Berwick VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for one finding: noncompliance with prior audit recommendation for failure to maintain a complete and accurate membership roster.

Erie County

[Kuhl Hose Company VFRA](#) – No findings

Lancaster County

[Lafayette VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for three findings: undocumented expenditures, inappropriate ownership of vehicle and noncompliance with prior audit recommendation for unauthorized expenditures.

The VFRA could not provide adequate documentation for \$2,850 in training vendor expenses. The VFRA purchased a 2008 Ford for \$8,818 but inappropriately issued the title in the name of the affiliated fire company.

Lehigh County

[Fountain Hill VFRA](#) – No findings

Luzerne County

[Bear Creek Township VFRA](#) – No findings

[Dorrance Township VFRA](#) – No findings

[Freeland VFRA](#) – No findings

Mifflin County

[Belleville Fire Co. No. 1 VFRA](#) – No findings

Perry County

[Shermans Dale Community VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: untimely receipt and deposit of state aid and insufficient bond coverage.

The VFRA had only \$150,000 in bond coverage for \$241,503 in assets.

Schuylkill County

[Clover VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for two findings: untimely deposit of state aid and noncompliance with prior audit recommendation for insufficient bond coverage.

Snyder County

[Port Trevorton VFRA](#)

Complied with applicable state laws, contracts, bylaws and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except for one finding: failure to deposit proceeds from the sale of a jointly purchased vehicle.

When a jointly owned 2005 International Harvester Rescue Vehicle was sold for \$59,000, the VFRA did not receive its proportional share of \$20,921.

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